

**UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO**

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In re:  THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,  as representative of  THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i> ,  Debtors. <sup>1</sup>	PROMESA Title III  No. 17 BK 3283-LTS  (Jointly Administered)
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**INFORMATIVE MOTION OF FINANCIAL OVERSIGHT AND MANAGEMENT  
BOARD REGARDING PRETRIAL CONFERENCE AND CONFIRMATION HEARING**

To the Honorable United States District Judge Laura Taylor Swain:

Pursuant to the Court’s *Order Regarding Procedures for Hearing on Confirmation of Plan of Adjustment* [Case No. 17-3283, ECF No. 18502] (the “Confirmation Hearing Procedures Order”) and *Order Regarding Confirmation Hearing Exhibit Procedures* [ECF No. 18749] (the “Exhibit Procedures Order”), the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”), as sole Title III representative of the Commonwealth of Puerto Rico (the “Commonwealth”), the Puerto Rico Public Buildings Authority (“PBA”), and the Employees Retirements System of the Government of the Commonwealth of Puerto Rico (“ERS,” and

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (“Commonwealth”) (Bankruptcy Case No. 17-BK-3283- LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

together with the Commonwealth and PBA, the “Debtors”) pursuant to section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”),<sup>2</sup> respectfully states as follows:

**I. Appearance at Pretrial Conference**

1. The following attorneys will appear on behalf of the Oversight Board at the pretrial conference and hearing on motions *in limine* on November 1, 2021 at 9:30 a.m. (Atlantic Time) (the “Pretrial Conference”), in connection with argument on the motions *in limine*:

- i. Martin J. Bienenstock (mbienenstock@proskauer.com);
- i. Brian S. Rosen (brosen@proskauer.com);
- ii. Margaret A. Dale (mdale@proskauer.com);
- iii. Lary A. Rappaport (lrappaport@proskauer.com);
- iv. Michael T. Mervis (mmervis@proskauer.com); and
- v. Elliot R. Stevens (estevens@proskauer.com).

2. To the extent other issues are raised at the Pretrial Conference, the following attorneys may also appear:

- vi. Timothy W. Mungovan (tmungovan@proskauer.com);
- vii. Michael A. Firestein (mfirestein@proskauer.com);
- viii. Julia D. Alonzo (jalonzo@proskauer.com); and
- ix. Laura Stafford (lstafford@proskauer.com).

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<sup>2</sup> PROMESA has been codified at 48 U.S.C. §§ 2101–2241.

## **II. Appearance at Confirmation Hearing**

3. Depending on which witness and/or issue is being addressed at any given time, consistent with the parameters of the Procedures Order, the following attorneys may appear on behalf of the Oversight Board at the confirmation hearing beginning on November 8, 2021 at 9:30 a.m. (Atlantic Time) (the “Confirmation Hearing”):

- i. Martin J. Bienenstock (mbienenstock@proskauer.com);
- ii. Brian S. Rosen (brosen@proskauer.com);
- iii. Jeffrey W. Levitan (jlevitan@proskauer.com);
- iv. Paul V. Possinger (ppossinger@proskauer.com);
- v. Ehud Barak (ebarak@proskauer.com);
- vi. Timothy W. Mungovan (tmungovan@proskauer.com);
- vii. Margaret A. Dale (mdale@proskauer.com);
- viii. Michael A. Firestein (mfirestein@proskauer.com);
- ix. Michael T. Mervis (mmervis@proskauer.com);
- x. Lary A. Rappaport (lrappaport@proskauer.com);
- xi. Scott P. Cooper (scooper@proskauer.com);
- xii. Matthew Triggs (mtriggs@proskauer.com);
- xiii. Julia D. Alonzo (jalonzo@proskauer.com);
- xiv. Laura Stafford (lstafford@proskauer.com);
- xv. Steve Y. Ma (sma@proskauer.com);
- xvi. Daniel S. Desatnik (ddesatnik@proskauer.com);
- xvii. Joshua A. Esses (jesses@proskauer.com);
- xviii. Elliot R. Stevens (estevens@proskauer.com);

xix. Hermann D. Bauer-Álvarez (hermann.bauer@oneillborges.com); and

xx. Carlos E. George (carlos.george@oneillborges.com).

4. The Oversight Board wishes to present opening argument in support of confirmation of the *Seventh Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al.* [ECF No. 17627] (as may be amended, supplemented, or modified, the “Plan”).

5. The Oversight Board wishes to cross-examine certain declarants. Pursuant to paragraphs 4(a) and 6 of the Confirmation Hearing Procedures Order, the following information is set forth below for each such declarant: (i) the witness the Oversight Board wishes to cross-examine, (ii) the factual issue(s) to which the proposed cross-examination relates, (iii) the subject matter of the testimony and its relevance to the factual issue(s), (iv) the time requested for such examination, and (v) the exhibits being proffered in connection with such cross-examination.

- a. Douglas J. Brickley: The DRA Parties have identified Douglas J. Brickley as an expert witness “for direct and possible re-direct testimony regarding the clawback the Commonwealth conducted in purported reliance on article VI section 8 of the Puerto Rico Constitution.” The Oversight Board intends to cross-examine Mr. Brickley regarding his qualifications as an expert witness, his opinions, the basis for his opinions (including any documents considered and assumptions relied on in forming his opinions), the admissibility of his opinions and the weight, if any, afforded to any opinions admitted by the Court. The Oversight Board requests 45 minutes for such examination. The Oversight Board contemplates that Debtors’ Exhibits 120, 121 and 122 will be proffered in connection with cross-examination.
- b. Lizette Martinez: The DRA Parties have identified Lizette Martinez as an expert witness “for direct and possible re-direct testimony regarding the flow of funds

from the Commonwealth to HTA.” The Oversight Board intends to cross-examine Ms. Martinez regarding her qualifications as an expert witness, her opinions, the basis for her opinions (including any documents considered and assumptions relied on in forming her opinions), the admissibility of her opinions and the weight, if any, afforded to any opinions admitted by the Court. The Oversight Board requests 30 minutes for such examination. The Oversight Board does not presently contemplate that any exhibits will be proffered in connection with cross-examination, although the Oversight Board reserves its rights depending on evidence elicited.

- c. David W. Prager: The DRA Parties have identified David W. Prager as an expert witness “for direct and possible re-direct testimony regarding whether the Plan is in the best interests of creditors.” The Oversight Board intends to cross-examine Mr. Prager regarding his qualifications as an expert witness, his opinions, the basis for his opinions (including any documents considered and assumptions relied on in forming his opinions), the admissibility of his opinions and the weight, if any, afforded to any opinions admitted by the Court. The Oversight Board requests 45 minutes for such examination. The Oversight Board does not presently contemplate that any exhibits will be proffered in connection with cross-examination, although the Oversight Board reserves its rights depending on evidence elicited.
- d. Stephen Spencer: The DRA Parties have identified Stephen Spencer as a fact witness “for direct, possible re-direct, or possible rebuttal testimony regarding the quantum and nature of (1) the DRA’s prepetition Claim on account of the GDB-

HTA Loans and (2) the CW/HTA Claim in Sections 2.2(a), 63.1, and 63.2, and any other relevant section of the Plan.” Mr. Spencer was not identified in the DRA Parties’ initial disclosures. Due to the timing of the DRA Parties’ designation of Mr. Spencer, the Oversight Board has not yet had an opportunity to depose Mr. Spencer. Accordingly, the Oversight Board reserves the right to cross-examine Mr. Spencer regarding all issues that are the subject of his direct or rebuttal testimony, request an appropriate amount of time for such cross-examination as a result of such direct or rebuttal testimony, and proffer any exhibits set forth on the Oversight Board’s Party Exhibit Cover Sheet attached hereto as **Exhibit C** in connection with such cross-examination.

6. With respect to rebuttal, the Oversight Board reserves the right, depending on the scope, substance, and length of the testimony elicited in the objecting parties’ case in chief, to present rebuttal testimony (i) from any Oversight Board witness listed on the Party Witness Cover Sheet attached hereto as **Exhibit B**, (ii) addressing any factual issues and subject matter raised in the objecting parties’ case in chief, (iii) in an amount of time that is appropriate given such case in chief, and (iv) proffering any exhibits set forth on the Party Exhibit Cover Sheet attached hereto as **Exhibit C** in connection with such rebuttal testimony. Without in any way limiting the foregoing, the Oversight Board anticipates that it may call Ojas Shah and Dr. Andrew Wolfe as rebuttal witnesses to testify on subject matter including, but not limited to, whether the Plan is in the best interest of creditors.

7. Notwithstanding anything in this Informative Motion, the Oversight Board reserves the right to conduct cross-examination, redirect, or rebuttal testimony at the Confirmation Hearing in a manner that is in the best interests of the Oversight Board and the Debtors, including, but not

limited to, by addressing additional factual issues, requesting additional time, or proffering additional exhibits as may be appropriate.

8. Pursuant to the Confirmation Hearing Procedures Order and Exhibit Procedures Order, attached hereto as **Exhibits A**, **B**, and **C**, respectively, are the Oversight Board's Party Appearance Sheet, Party Witness Cover Sheet, and Party Exhibit Cover Sheet.

*[Remainder of page intentionally left blank]*

**WHEREFORE**, the Oversight Board respectfully requests that the Court take notice of the foregoing.

Dated: October 27, 2021  
San Juan, Puerto Rico

Respectfully submitted,

/s/ Martin J. Bienenstock

Martin J. Bienenstock  
Brian S. Rosen  
Paul V. Possinger  
Ehud Barak  
(Admission *pro hac vice*)  
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*Attorneys for the Financial Oversight and  
Management Board as representative for the  
Debtors*

/s/ Hermann D. Bauer-Álvarez

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*Co-Attorneys for the Financial Oversight and  
Management Board as representative for the  
Debtors*



**Exhibit A**

**Party Appearance Sheet**

**EXHIBIT A**  
**PARTY APPEARANCE SHEET**

Name of Party	Financial Oversight and Management Board for Puerto Rico (the “ <u>Oversight Board</u> ”), as sole Title III representative of the Commonwealth of Puerto Rico (the “ <u>Commonwealth</u> ”), the Puerto Rico Public Buildings Authority (“ <u>PBA</u> ”), and the Employees Retirements System of the Government of the Commonwealth of Puerto Rico (“ <u>ERS</u> ,” and together with the Commonwealth and PBA, the “ <u>Debtors</u> ”)
Party Name Abbreviation (For Use with Zoom)	Debtors
<p>Confirmation Hearing Participant</p> <p>Attorney(s) Representing Party (provide the listed information for each attorney who may appear for the Party):</p> <ul style="list-style-type: none"> <li>• Name,</li> <li>• Email,</li> <li>• Law Firm,</li> <li>• Phone Number</li> <li>• Docket Entry No. for the Attorney’s Notice of Appearance</li> <li>• Zoom Screen Name (<u>See</u> Confirmation Hearing Procedures Order, ¶ 9(a))</li> <li>• Is the attorney participating in the Final Pretrial Conference or the Confirmation Hearing or both?</li> </ul>	<p>Martin J. Bienenstock mbienenstock@proskauer.com Proskauer Rose, LLP 212-969-4530 Docket Entry No. 90 Debtors/ Bienenstock, Martin/ Proskauer Rose, LLP Both</p> <hr/> <p>Brian S. Rosen brosen@proskauer.com Proskauer Rose, LLP 212-969-3380 Docket Entry No. 1902 Debtors/ Rosen, Brian/ Proskauer Rose, LLP Both</p> <hr/> <p>Timothy W. Mungovan tmungovan@proskauer.com Proskauer Rose, LLP 617-526-9412 Docket Entry No. 90 Debtors/ Mungovan, Timothy/Proskauer Rose, LLP Both</p>

	Margaret A. Dale mdale@proskauer.com Proskauer Rose, LLP 212-969-3315 Docket Entry No. 2486 Debtors/ Dale, Margaret/ Proskauer Rose, LLP Both
	Michael A. Firestein mfirestein@proskauer.com Proskauer Rose, LLP 310-284-5661 Docket Entry No. 637 Debtors/ Firestein, Michael/ Proskauer Rose, LLP Both
	Michael T. Mervis mmervis@proskauer.com Proskauer Rose, LLP 212-969-3565 Docket Entry No. 6861 Debtors/ Mervis, Michael/ Proskauer Rose, LLP Both
	Lary A. Rappaport lrappaport@proskauer.com Proskauer Rose, LLP 310-284-5658 Docket Entry No. 441 Debtors/ Rappaport, Lary/ Proskauer Rose, LLP Both
	Elliot R. Stevens estevens@proskauer.com Proskauer Rose, LLP 617-526-9832 Docket Entry No. 14308 Debtors/ Stevens, Elliot/ Proskauer Rose, LLP Both

	<p>Jeffrey W. Levitan  jlevitan@proskauer.com  Proskauer Rose, LLP  212-969-3239  Docket Entry No. 1939  Debtors/ Levitan, Jeffery/  Proskauer Rose, LLP  Confirmation Hearing</p>
	<p>Paul V. Possinger  ppossinger@proskauer.com  Proskauer Rose, LLP  312-962-3570  Docket Entry No. 90  Debtors/ Possinger, Paul/  Proskauer Rose, LLP  Confirmation Hearing</p>
	<p>Ehud Barak  ebarak@proskauer.com  Proskauer Rose, LLP  212-969-4247  Docket Entry No. 90  Debtors/ Barak, Ehud/ Proskauer  Rose, LLP  Confirmation Hearing</p>
	<p>Scott P. Cooper  scooper@proskauer.com  Proskauer Rose, LLP  310-284-5669  Docket Entry No. 8222  Debtors/ Cooper, Scott/ Proskauer  Rose, LLP  Confirmation Hearing</p>
	<p>Julia D. Alonzo  jalonzo@proskauer.com  Proskauer Rose, LLP  212-969-4558  Docket Entry No. 575  Debtors/ Alonzo, Julia/ Proskauer  Rose, LLP  Both</p>

	Steve Y. Ma sma@proskauer.com Proskauer Rose, LLP 310-284-5605 Docket Entry No. 4708 Debtors/ Ma, Steve/ Proskauer Rose, LLP Confirmation Hearing
	Laura Stafford lstafford@proskauer.com Proskauer Rose, LLP 617-526-9714 Docket Entry No. 4967 Debtors/ Stafford, Laura/ Proskauer Rose, LLP Both
	Joshua A. Esses jesses@proskauer.com Proskauer Rose, LLP 212-969-3667 Docket Entry No. 4708 Debtors/ Esses, Joshua/ Proskauer Rose, LLP Confirmation Hearing
	Matthew Triggs mtriggs@proskauer.com Proskauer Rose, LLP 561-995-4736 Docket Entry No. 6109 Debtors/ Triggs, Matthew/ Proskauer Rose, LLP Confirmation Hearing
	Daniel S. Desatnik ddesatnik@proskauer.com Proskauer Rose, LLP 212-969-3191 Docket Entry No. 7835 Debtors/ Desatnik, Daniel/ Proskauer Rose, LLP Confirmation Hearing

	<p>Hermann D. Bauer-Álvarez hermann.bauer@oneillborges.com O'Neill &amp; Borges LLC 787-282-5723 N/A Debtors/ Bauer-Álvarez, Hermann/ O'Neill &amp; Borges LLC Confirmation Hearing</p> <p>Carlos E. George carlos.george@oneillborges.com O'Neill &amp; Borges LLC 787-282-5780 N/A Debtors/George, Carlos/ O'Neill &amp; Borges LLC Confirmation Hearing</p>
Plan Objection Docket Entry No.	N/A.
Witness List Docket Entry No.	Docket Entry No. 18683
Exhibit List Docket Entry No.	Docket Entry No. 18687
<i>Seventh Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al.</i> Docket Entry No.	Docket Entry No. 17627
<i>Disclosure Statement for the Seventh Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al.</i> Docket Entry No.	Docket Entry No. 17628
<i>Plan Supplement and Plan Related Documents of the Commonwealth of Puerto Rico, et al.</i> Docket Entry No.	Docket Entry No. 18470
<i>Notice of Filing of Amended Exhibit P (Best Interests Test Reports) to Disclosure Statement for the Seventh Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al.</i> Docket Entry No.	Docket Entry No. 18369
If a Party files a supplemental Party Appearance Sheet, the Party must include the Docket Entry No. of the original appearance sheet in the new filing which must be clearly marked as a "Supplemental" Party Appearance Sheet.	

**Note:** Pursuant to the Confirmation Hearing Procedures Order ¶ 2, the Financial Oversight and Management Board for Puerto Rico and the Puerto Rico Fiscal Agency and Financial Advisory Authority shall each be limited to 4 attorneys appearing in the Zoom session at any given time, and each other party-in-interest shall be limited to 2 attorneys at any given time. No amicus appearances on Zoom will be permitted for purposes of the Confirmation Hearing.

Parties-in-interest not appearing by counsel must have (i) filed a written objection on behalf of him or herself and/or a statement of support in relation to plan confirmation consistent with either (1) *Order Establishing Procedures and Deadlines Concerning Objections to Confirmation and Discovery in Connection Therewith* and/or (ii) *the Confirmation Hearing Procedures Order*.

**Exhibit B**

**Party Witness Cover Sheet**



**EXHIBIT B**  
**PARTY WITNESS COVER SHEET**

Name of Party			Financial Oversight and Management Board for Puerto Rico (the “ <u>Oversight Board</u> ”), as sole Title III representative of the Commonwealth of Puerto Rico (the “ <u>Commonwealth</u> ”), the Puerto Rico Public Buildings Authority (“ <u>PBA</u> ”), and the Employees Retirements System of the Government of the Commonwealth of Puerto Rico (“ <u>ERS</u> ,” and together with the Commonwealth and PBA, the “ <u>Debtors</u> ”)
Does the Party intend to offer a witness?			Yes
Total Number of Witnesses			13 <sup>1</sup>
Witness Name	Expert or Fact Witness	Is interpreter required? (Proponent of witness must provide certified interpreter)*	Scope of Testimony

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<sup>1</sup> The Total Number of Witnesses only includes the Debtors’ witnesses.

Witness Name	Expert or Fact Witness	Is interpreter required? (Proponent of witness must provide certified interpreter)*	Scope of Testimony
Natalie A. Jaresko (Docket Entry No. 18729)	Fact Witness	No	<p>Testimony showing the Seventh Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al. [ECF No. 17627] (as it may be amended, modified, or supplemented, the “<u>Plan</u>”)<sup>2</sup> complies with the provisions of PROMESA section 314(b)(1), including, without limitation, that it complies with the provisions of Bankruptcy Code sections 1122, 1123(a)(1), 1123(a)(2), 1123(a)(3), 1123(a)(4), 1123(a)(5), 1123(b)(1), 1123(b)(2), 1123(b)(3), 1123(b)(4), 1123(b)(5), 1123(b)(6), 1123(d), 1129(a)(2), 1129(a)(3), 1129(a)(6), 1129(a)(8) (if applicable), 1129(b)(1), 1129(b)(2)(A), and 1129(b)(2)(B), PROMESA section 314(b)(2), 314(b)(3), 314(b)(4), 314(b)(5), and 314(b)(7).</p> <p>Testimony showing (i) some or all of the plan settlements are fair and reasonable and should be approved, (ii) the releases, injunctions, and exculpation provisions provided in the Plan are reasonable and appropriate, integral to the Plan, and constitute an essential component of the compromises discussed above and in the Plan, (iii) the preempted Commonwealth statutes, or portions thereof, are inconsistent with PROMESA, and (iv) the Plan is feasible with respect to ERS and PBA.</p>

Witness Name	Expert or Fact Witness	Is interpreter required? (Proponent of witness must provide certified interpreter)*	Scope of Testimony
David A. Skeel, Jr. (Docket Entry No. 18731)	Fact Witness	No	Testimony showing (i) some or all of the plan settlements are fair and reasonable and should be approved and (ii) the Plan is consistent with the certified fiscal plans for the Debtors.
Steve Zelin <sup>*3</sup> (Docket Entry No. 18734)	Fact and Expert Witness	No	Testimony showing (i) the restriction and consummation fees and costs incurred in connection with the various plan settlements are fair and reasonable in light of the obligations undertaken and the fees and obligations incurred by the parties thereto and should be approved, (ii) the debt payments proposed to be made pursuant to the Plan and a valuation of liens, as part of proof that the Plan is feasible, (iii) the terms and structure of the Clawback CVIs are fair and reasonable and should be approved, and (iv) the releases, injunctions, and exculpation provided in the Plan are reasonable and appropriate, integral to the Plan, and constitute an essential component of the compromises discussed above and in the Plan, and are not severable from the other provisions of the Plan, and (v) the plan settlements were negotiated at arm's-length and in good faith.

<sup>2</sup> Capitalized terms not defined herein shall have the meaning ascribed to them in the Plan.

<sup>3</sup> \* Witnesses identified with an asterisk (“\*”) were set forth in the Debtors’ Identification of Expert Witnesses [Case No. 17-3283, ECF No. 18044] as witnesses who may offer testimony pursuant to Fed. R. Civ. P. 26(a)(2)(C).

Witness Name	Expert or Fact Witness	Is interpreter required? (Proponent of witness must provide certified interpreter)*	Scope of Testimony
Christina Pullo <sup>4</sup>	Fact Witness	No	Testimony showing (i) which Classes of Claims voted to accept the Plan in accordance with Bankruptcy Code section 1126(c) and as set forth in Bankruptcy Code section 1129(a)(8)(A), (ii) which Impaired Classes of Claims voted to accept the Plan, determined without including any acceptance of the Plan by an insider, in accordance with Bankruptcy Code section 1129(a)(10), and (iii) the procedures employed in soliciting and tabulating votes.
Ojas Shah* (Docket Entry No. 18730)	Fact and Expert Witness	No	Testimony explaining the best interest test analyses in the Disclosure Statement and showing the Plan is in the best interest of the creditors of each of the Debtors.

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<sup>4</sup> In accordance with the *Order Granting Modification of Certain Deadlines in Solicitation Procedures Order and Confirmation Procedures Order* [Case No. 17-3283, ECF No. 18258], Christina Pullo's declaration in respect of confirmation of the Plan, i.e., the "Voting Tabulation Declaration," will be filed on November 3, 2021.

Witness Name	Expert or Fact Witness	Is interpreter required? (Proponent of witness must provide certified interpreter)*	Scope of Testimony
Gaurav Malhotra* (Docket Entry No. 18738)	Fact and Expert Witness	No	Testimony showing (i) that confirmation of the Plan is not likely to be followed by the need for further financial reorganization, (ii) the financial obligations imposed by the Plan are not inconsistent with the debt sustainability analyses in the 2021 certified fiscal plan for the Commonwealth, and (iii) the financial impact of preempted Commonwealth statutes, or portions thereof, are inconsistent with PROMESA.
Juan Santambrogio* (Docket Entry No. 18736)	Fact and Expert Witness	No	Testimony regarding (i) (a) the AFSCME Plan Support Agreement and (b) any AMPR plan support agreement of the plan settlements, including showing that they are affordable and consistent with the certified fiscal plans for the Debtors, (ii) the Benefit Restoration, and (iii) the Pension Reserve Trust.
Adam Chepenik* (Docket Entry No. 18735)	Fact and Expert Witness	No	Testimony regarding the Oversight Board's minimum cash balance analysis, including the assumptions made for the Commonwealth's (i) working capital balances and (ii) emergency reserves. Testimony showing the Oversight Board's identification of cash accounts held by the Commonwealth and certain of its instrumentalities (including accounts identified by the Oversight Board as holding restricted funds) and the amount of the funds held in the identified Commonwealth accounts.

Witness Name	Expert or Fact Witness	Is interpreter required? (Proponent of witness must provide certified interpreter)*	Scope of Testimony
Sheva Levy* (Docket Entry No. 18737)	Fact and Expert Witness	No	Testimony showing (i) the history and funded status of the various pension systems maintained for the employees of the Commonwealth as described in the PROMESA Section 211 report, (ii) a description of the proposed treatment of the claims of the pension systems' beneficiaries pursuant to the Plan, and (iii) the savings the Commonwealth is expected to achieve through the proposed pension reform measures.
Jay Herriman* (Docket Entry No. 18732)	Fact and Expert Witness	No	Testimony showing the reasonableness of the assumptions made with respect to the total amount of Allowed unsecured claims asserted against each of the Debtors, as part of proof that the Plan is in the best interests of the creditors of the Debtors.
David Brownstein* (Docket Entry No. 18726)	Fact and Expert Witness	No	Testimony showing (i) the Oversight Board's efforts in seeking federal tax-exempt status for the New GO Bonds and the CVIs, including, without limitation, the Rum Tax CVIs, to be issued upon consummation of the Plan and (ii) the benefits that could result to certain classes of claimholders from the inclusion of a taxable election for Puerto Rico investors holding certain types of GO bonds, pursuant to the Plan, allowing them to select to receive taxable New GO Bonds.

Witness Name	Expert or Fact Witness	Is interpreter required? (Proponent of witness must provide certified interpreter)*	Scope of Testimony
Marti P. Murray (Docket Entry No. 18724)	Expert Witness	No	Testimony regarding (i) whether the Plan is consistent with the Certified Commonwealth Fiscal Plan dated April 23, 2021 (the “ <u>Fiscal Plan</u> ”); (ii) whether the proposed treatment of active and retired participants in the ERS, JRS, and TRS pension plans is reflected in the Fiscal Plan; (iii) whether the implementation of the Plan and achievement of the Fiscal Plan is dependent on new borrowings and, if so, whether those new borrowings would be in violation of the borrowing restrictions incorporated into the Plan; and (iv) whether certain settlements reached in connection with the Plan are reasonable.
Dr. Andrew Wolfe (Docket Entry No. 18725)	Expert Witness	No	Testimony regarding the Commonwealth’s ability to satisfy the Plan’s financial obligations and to adopt structural reforms or other measures enabling it to timely satisfy all financial obligations under the Plan, including the approximate economic impacts of the identified additional structural reforms and measures for the Commonwealth.
Douglas J. Brickley <sup>†5</sup> (Docket Entry No. 18723-3)			

<sup>5</sup> † Pursuant to paragraph 5 of the Procedures Order, this Party Witness Cover Sheet includes all witnesses the Debtors intend to examine. Witnesses identified with an obelisk (“†”) are witnesses the Debtors intend to cross-examine, and the remaining witnesses will testify for the Debtors. The scope of testimony of the witnesses the Debtors intend to cross-examine is not summarized herein, as such witnesses will be proffered by other parties.

Witness Name	Expert or Fact Witness	Is interpreter required? (Proponent of witness must provide certified interpreter)*	Scope of Testimony
Lizette Martinez† (Docket Entry No. 18723-2)			
David W. Prager† (Docket Entry No. 18723-4)			
Stephen Spencer† (Docket Entry No. 18723-1)			
I, Megan R. Volin, of Proskauer Rose LLP, certify each evidentiary document listed above is at the Docket Entry No. listed above.			

\*The Court does not provide interpreters for witness testimony.



**Exhibit C**

**Party Exhibit Cover Sheet**

**EXHIBIT C**  
**PARTY EXHIBIT COVER SHEET**

Name of Party		Financial Oversight and Management Board for Puerto Rico (the " <u>Oversight Board</u> "), as sole Title III representative of the Commonwealth of Puerto Rico (the " <u>Commonwealth</u> "), the Puerto Rico Public Buildings Authority (" <u>PBA</u> "), and the Employees Retirements System of the Government of the Commonwealth of Puerto Rico (" <u>ERS</u> ," and together with the Commonwealth and PBA, the " <u>Debtors</u> ")
Does the Party intend to offer evidence?		Yes
Total Number of Exhibits Offered by the Party		133
Exhibit Identifier	Docket Entry No.	Description of Exhibit

Exhibit Identifier	Docket Entry No.	Description of Exhibit
Debtors, 1	Docket Entry No. 18785-1	Seventh Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al.
Debtors, 2	Docket Entry No. 18785-2	Disclosure Statement for the Seventh Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al. (the "Disclosure Statement")
Debtors, 3	Docket Entry No. 18785-3	Supplement to the Seventh Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al.
Debtors, 4	Docket Entry No. 18785-4	2017 Commonwealth Fiscal Plan, certified by the Oversight Board on March 13, 2017
Debtors, 5	Docket Entry No. 18785-5	2018 Commonwealth Fiscal Plan, certified by the Oversight Board on April 19, 2018
Debtors, 6	Docket Entry No. 18785-6	2018 Commonwealth Fiscal Plan, certified by the Oversight Board on June 29, 2018
Debtors, 7	Docket Entry No. 18785-7	2018 Commonwealth Fiscal Plan, certified by the Oversight Board on October 23, 2018
Debtors, 8	Docket Entry No. 18785-8	2019 Commonwealth Fiscal Plan, certified by the Oversight Board on May 9, 2019
Debtors, 9	Docket Entry No. 18785-9	2020 Commonwealth Fiscal Plan, certified by the Oversight Board on May 27, 2020
Debtors, 10	Docket Entry No. 18785-10	2021 Commonwealth Fiscal Plan, certified by the Oversight Board on April 23, 2021
Debtors, 11	Docket Entry No. 18791-1	2022 Commonwealth Budget, certified by the Oversight Board on June 30, 2021
Debtors, 12	Docket Entry No. 18791-2	2021 Commonwealth Budget, certified by the Oversight Board on June 30, 2020
Debtors, 13	Docket Entry No. 18791-3	2020 Commonwealth Budget, certified by the Oversight Board on June 30, 2019
Debtors, 14	Docket Entry No. 18791-4	2019 Commonwealth Budget, certified by the Oversight Board on June 30, 2018
Debtors, 15	Docket Entry No. 18791-5	2018 Commonwealth Budget, certified by the Oversight Board on June 30, 2017

Exhibit Identifier	Docket Entry No.	Description of Exhibit
Debtors, 16	Docket Entry No. 18791-6	Amended and Restated Plan Support Agreement, by and among the Oversight Board, as representative of the Commonwealth of Puerto Rico, the Puerto Rico Public Buildings Authority, and the Employee Retirement System of the Government of the Commonwealth of Puerto Rico, certain GO Bondholders and PBA Bondholders, Assured Guaranty Corp. and Assured Municipal Corp., Syncora Guarantee Inc., and National Public Finance Guarantee Corporation (July 12, 2021)
Debtors, 17	Docket Entry No. 18791-7	HTA/CCDA Related Plan Support Agreement, by and among the Oversight Board, as representative of the Commonwealth and the Puerto Rico Highways and Transportation Authority, certain holders of HTA Bond Claims, certain holders of CCDA Bond Claims, Assured and National (the "HTA/CCDA PSA") (May 5, 2021)
Debtors, 18	Docket Entry No. 18791-8	PRIFA Related Plan Support Agreement, by and among the Oversight Board, as representative of the Commonwealth, certain holders of PRIFA Bond Claims, Ambac Assurance Corp., and Financial Guaranty Insurance Company (the "PRIFA PSA") (July 27, 2021)
Debtors, 19	Docket Entry No. 18791-9	Amended and Restated Stipulation (A) Allowing Claims of ERS Bondholders, (B) Staying Pending Litigation, and (C) Providing for Treatment of Claims of ERS Bondholders and Dismissal of Pending Litigation Pursuant to a Plan of Adjustment (the "ERS Stipulation") (April 2, 2021)
Debtors, 20	Docket Entry No. 18791-10	Plan Support Agreement ("Retiree Committee PSA"), dated as of June 7, 2019, by and between the Financial Oversight and Management Board for Puerto Rico, as representative of the Commonwealth of Puerto Rico, and the Official Committee of Retirees

Exhibit Identifier	Docket Entry No.	Description of Exhibit
Debtors, 21	Docket Entry No. 18794-1	Plan Support Agreement (“AFSCME PSA,” and together with the GO/PBA PSA, the HTA/CCDA PSA, the PRIFA Related PSA, and the Retiree Committee PSA, the “Plan Support Agreements”), dated as of June 7, 2019, by and between the Financial Oversight and Management Board for Puerto Rico, as representative of the Commonwealth of Puerto Rico, and the American Federation of State, County, and Municipal Employees International Union, AFL-CIO
Debtors, 22	Docket Entry No. 18794-2	Stipulation providing for resolution of disputes regarding the PRIFA bond anticipation notes (“PRIFA BANs”) (the “PRIFA BANs Stipulation”) (February 22, 2021)
Debtors, 23	Docket Entry No. 18794-3	UCC Letter Agreement (July 12, 2021)
Debtors, 24	Docket Entry No. 18794-4	Fiscal Plan Macroeconomic Overview and Revised Plan of Adjustment Proposal (August 18, 2020)
Debtors, 25	Docket Entry No. 18794-5	August 24 PSA Creditors Proposal (exchanged on August 24, 2020, publicly disclosed on September 30, 2020)
Debtors, 26	Docket Entry No. 18794-6	Settlement agreement and memorandum of understanding, Vaqueria Tres Monjitas, Inc. and Suiza Dairy, Inc. v. Naftali Soto Santiago, et al., Case No. 04-1840 (DRD) (October 29, 2013)
Debtors, 27	Docket Entry No. 18794-7	Puerto Rico Green Energy Incentives Act, Act No. 83-2010, as incorporated under the New Incentives Code, Act 60-2019 (the “Energy Incentive Act”)
Debtors, 28	Docket Entry No. 18794-8	PSA Announcement Presentation (2021.02.23) vFinal.pdf
Debtors, 29	Docket Entry No. 18794-9	Puerto Rico’s Proposed Plan of Adjustment Benefits (August 23, 2021)
Debtors, 30	Docket Entry No. 18794-10	Cash Bridge (August 23, 2021)
Debtors, 31 (Part 1 of 2)	Docket Entry No. 18797-1	Public Meeting - September 17, 2021 - Presentation - Plan of Adjustment
Debtors, 31 (Part 2 of 2)	Docket Entry No. 18797-2	Public Meeting - September 17, 2021 - Presentation - Plan of Adjustment
Debtors, 32	Docket Entry No. 18797-3	International Monetary Fund, The Bahamas: Staff Report for the 2019 Article IV Consultation

Exhibit Identifier	Docket Entry No.	Description of Exhibit
Debtors, 33	Docket Entry No. 18797-4	Joint Resolution 85-2020 (November 18, 2020)
Debtors, 34	Docket Entry No. 18797-5	Barb Rosewicz, Justin Theal & Joe Fleming, States' Total Rainy Day Funds Fall for First Time Since Great Recession, The Pew Charitable Trusts (May 17, 2021)
Debtors, 35	Docket Entry No. 18797-6	Best Practices: Fund Balance Guidelines for the General Fund, Government Finance Officers Association (GFOA) (Approved September, 30, 2015)
Debtors, 36	Docket Entry No. 18797-7	International Monetary Fund W. Hemisphere Dept., The Bahamas: 2019 Article IV Consultation-Press Release; and Staff Report, International Monetary Fund, Country Report No. 19/198 (July 1, 2019)
Debtors, 37	Docket Entry No. 18797-8	The Fiscal Survey of States, Spring 2021, National Association of State Budget Officers
Debtors, 38	Docket Entry No. 18797-9	Feds and Puerto Rico Reach Deal Allowing Disaster Recovery Loans to Start Flowing. NPR, March 22, 2018
Debtors, 39	Docket Entry No. 18797-10	Rainy Day Fund Structures, National Conference of State Legislatures
Debtors, 40	Docket Entry No. 18797-11	Recovery Fund Guidelines
Debtors, 41	Docket Entry No. 18800-1	Recovery Fund Overview
Debtors, 42	Docket Entry No. 18800-2	A Risk Bases Analysis of General Fund Requirements
Debtors, 43	Docket Entry No. 18800-3	Submission by AAFAF/Conway to Ernst & Young dated December 11, 2020
Debtors, 44	Docket Entry No. 18800-4	City of Detroit - Plan of Adjustment
Debtors, 45	Docket Entry No. 18800-5	PROMESA Section 211 Report on the Puerto Rico Retirement Systems (September 2019)
Debtors, 46	Docket Entry No. 18800-6	Sistema de Retiro para Maestros - Total of benefits paid for fiscal year 2018-2021
Debtors, 47	Docket Entry No. 18800-7	Milliman Letter re PRTRS —Benefit Payment and Member Contribution Projections Reflecting the 2018 Voluntary Transition Program (February 20, 2019)
Debtors, 48	Docket Entry No. 18800-8	Sistema de Retiro para Maestros - Total of benefits paid for fiscal year 2018-2021

Exhibit Identifier	Docket Entry No.	Description of Exhibit
Debtors, 49	Docket Entry No. 18800-9	Spreadsheet including information for incorporation into April 2021 Commonwealth certified fiscal plan
Debtors, 50	Docket Entry No. 18800-10	Roster de empleados - 4 - enero - 2021
Debtors, 51	Docket Entry No. 18802-1	TRS PayGo Expense Dec 2020
Debtors, 52	Docket Entry No. 18802-2	Oversight Board Average Statistics by Pension Class (July 9, 2021)
Debtors, 53	Docket Entry No. 18802-3	Retiree Committee Requests - Employee Contributions for Act 447, Law 3, System 2000 and Act 3; System 2000 Balance Contributions
Debtors, 54	Docket Entry No. 18802-4	Estimated headcount by class (July 26, 2021)
Debtors, 55	Docket Entry No. 18802-5	Oversight Board POA pension classes and claim (June 24, 2021)
Debtors, 56	Docket Entry No. 18802-6	Spreadsheet including information for incorporation into April 2021 Commonwealth certified fiscal plan
Debtors, 57	Docket Entry No. 18802-7	Act 33 approved December 7, 1942 13 L.P.R.A. § 35-43
Debtors, 58	Docket Entry No. 18802-8	Act 2 approved October 10, 1985 13 L.P.R.A. § 141-141m
Debtors, 59	Docket Entry No. 18802-9	Act 1 approved June 26, 1987, as amended 13 L.P.R.A. § 63-63h
Debtors, 60	Docket Entry No. 18802-10	Act 47 approved June 30, 2013
Debtors, 61	Docket Entry No. 18802-11	Act 242 approved December 13, 2011
Debtors, 62	Docket Entry No. 18802-12	Act 45 approved June 30, 2013 7 L.P.R.A. § 607g
Debtors, 63	Docket Entry No. 18802-13	Act 34 approved March 4, 2014
Debtors, 64	Docket Entry No. 18802-14	Act 79 approved June 1, 2011
Debtors, 65	Docket Entry No. 18802-15	Act 243 approved August 9, 2008
Debtors, 66	Docket Entry No. 18802-16	Act 74 approved July 23, 2007, as amended
Debtors, 67	Docket Entry No. 18802-17	Act 43 approved August 1, 2005, as amended
Debtors, 68	Docket Entry No. 18802-18	Act 216 approved August 19, 2004

Exhibit Identifier	Docket Entry No.	Description of Exhibit
Debtors, 69	Docket Entry No. 18802-19	Act 100 approved July 12, 2002, as amended
Debtors, 70	Docket Entry No. 18802-20	Act 161 approved July 5, 2003
Debtors, 71	Docket Entry No. 18802-21	Act 149 approved August 9, 2002, as amended
Debtors, 72	Docket Entry No. 18802-22	Joint Resolution No. 57 approved July 12, 1993
Debtors, 73	Docket Entry No. 18802-23	Act 54 approved July 6, 2001
Debtors, 74	Docket Entry No. 18802-24	Act 118 approved July 13, 2000
Debtors, 75	Docket Entry No. 18802-25	Act 153 approved July 16, 1999
Debtors, 76	Docket Entry No. 18802-26	Act 219 approved August 9, 1998
Debtors, 77	Docket Entry No. 18802-27	Act 81 approved August 14, 1997
Debtors, 78	Docket Entry No. 18802-28	Act 119 approved August 9, 1995
Debtors, 79	Docket Entry No. 18802-29	Act 46 approved July 28, 1994
Debtors, 80	Docket Entry No. 18802-30	Act 39 approved May 13, 1976, as amended
Debtors, 81	Docket Entry No. 18802-31	Act 83 approved August 30, 1991 21 L.P.R.A. § 5001-5013
Debtors, 82	Docket Entry No. 18802-32	Joint Resolution No. 99-2013 approved December 9, 2013
Debtors, 83	Docket Entry No. 18802-33	Act 242 approved December 13, 2011
Debtors, 84	Docket Entry No. 18802-34	Joint Resolution No. 104 approved December 13, 2013
Debtors, 85	Docket Entry No. 18802-35	Joint Resolution No. 96 approved November 27, 2013
Debtors, 86	Docket Entry No. 18802-36	Act 17 approved April 11, 1968
Debtors, 87	Docket Entry No. 18802-37	Act 409 approved September 22, 2004
Debtors, 88	Docket Entry No. 18802-38	Act 1 approved January 1, 2015
Debtors, 89	Docket Entry No. 18802-39	Act 45 approved July 28, 1994
Debtors, 90	Docket Entry No. 18802-40	Act 9, approved August 12, 1982, codified in part at 9 L.P.R.A. § 2021



Exhibit Identifier	Docket Entry No.	Description of Exhibit
Debtors, 91	Docket Entry No. 18803-1	Act 43 approved June 21, 1971; 13 L.P.R.A. § 31751(a)(1)
Debtors, 92	Docket Entry No. 18803-2	13 L.P.R.A. § 31751(a)(3)
Debtors, 93	Docket Entry No. 18803-3	Act 44 approved June 21, 1988, as amended; 3 L.P.R.A. § 1914
Debtors, 94	Docket Entry No. 18803-4	Act 1 approved January 1, 2015; 13 L.P.R.A. § 31751a(a)
Debtors, 95	Docket Entry No. 18803-5	13 L.P.R.A. § 31751(a)(4)
Debtors, 96	Docket Entry No. 18803-6	13 L.P.R.A. § 31751(a)(5)
Debtors, 97	Docket Entry No. 18803-7	13 L.P.R.A. § 2271v(a)
Debtors, 98	Docket Entry No. 18803-8	Act 147 enacted June 18, 1980, as amended, 23 L.P.R.A. § 104
Debtors, 99	Docket Entry No. 18803-9	18 L.P.R.A. § 621-1
Debtors, 100	Docket Entry No. 18803-10	Act 221 approved May 15, 1948, as amended, 15 L.P.R.A. § 74(d)
Debtors, 101	Docket Entry No. 18803-11	Act 18 approved January 24, 2014, codified in part at 21 L.P.R.A. §§ 6741, 6742
Debtors, 102	Docket Entry No. 18803-12	Act 214 approved August 18, 2004, as Amended and in relevant part, 23 L.P.R.A. § 695d
Debtors, 103	Docket Entry No. 18803-13	12 L.P.R.A. § 8105
Debtors, 104	Docket Entry No. 18803-14	Act 41 approved July 22, 2011, as codified in part at 3 L.P.R.A. § 1023
Debtors, 105	Docket Entry No. 18803-15	Act 1 approved January 31, 2011, as amended and codified in part at 13 L.P.R.A. § 33231(l)
Debtors, 106	Docket Entry No. 18803-16	Act 106 approved August 23, 2017 3 L.P.R.A. § 9531-9590
Debtors, 107	Docket Entry No. 18803-17	Act 160 approved December 24, 2013 18 L.P.R.A. § 393-399d
Debtors, 108	Docket Entry No. 18803-18	Act 91 of March 24, 2004 Repealed: 18 L.P.R.A. § 391-392w
Debtors, 109	Docket Entry No. 18803-19	Act 12 approved October 19, 1954 4 L.P.R.A. § 233-246
Debtors, 110	Docket Entry No. 18803-20	Act 7-2021 enacted June 9, 2021
Debtors, 111	Docket Entry No. 18803-21	Expert Report of Andrew Wolfe (Corrected) (dated September 13, 2021, corrected version filed September 17, 2021)

Exhibit Identifier	Docket Entry No.	Description of Exhibit
Debtors, 112	Docket Entry No. 18803-22	Expert Report of Marti Murray (September 13, 2021)
Debtors, 113	Docket Entry No. 18805-1	Anderson, D., et. al. (2014) "Assessing the Gains from Structural Reforms for Jobs and Growth," Chapter 7 of Jobs and Growth: Supporting the European Recovery, IMF April 2014. <a href="https://www.imf.org/en/News/Seminars/Conferences/2016/12/30/Jobs-and-Growth-Supporting-the-European-Recovery">https://www.imf.org/en/News/Seminars/Conferences/2016/12/30/Jobs-and-Growth-Supporting-the-European-Recovery</a> .
Debtors, 114	Docket Entry No. 18805-2	Haidar, J.I. (2012) "The Impact of Business Regulatory Reforms on Economic Growth", Journal of The Japanese and International Economies, Vol. 26 (2012) pp. 285-307.
Debtors, 115	Docket Entry No. 18805-3	Marr, C, et al. (2015) "EITC and the child tax credit promote work, reduce poverty, and support children's development, research finds," Center on Budget and Policy Priorities, October 2015.
Debtors, 116	Docket Entry No. 18805-4	Micallef, B. "Estimating the Impact on Potential Output of Structural Reforms to Increase the Female Participation Rate," Policy Note November 2015, Central Bank of Malta.
Debtors, 117 (Part 1 of 2)	Docket Entry No. 18805-5	World Bank (2020), "Doing Business, Comparing Business Regulation in 190 Economies," World Bank Group, Washington, D.C.
Debtors, 117 (Part 2 of 2)	Docket Entry No. 18805-6	World Bank (2020), "Doing Business, Comparing Business Regulation in 190 Economies," World Bank Group, Washington, D.C.
Debtors, 118	Docket Entry No. 18806-1	Act 80-1976 enacted May 30, 1976
Debtors, 119	Docket Entry No. 18806-2	Engagement Letter re Commonwealth of Puerto Rico Plan Confirmation Proceedings, including DRA Parties' Administrative Expense claim against the Commonwealth (September 1, 2021)
Debtors, 120	Docket Entry No. 18806-3	DRA Parties' Opening Expert Disclosures (September 6, 2021)
Debtors, 121	Docket Entry No. 18806-4	Amended Notice of Videotaped Deposition of Douglas J. Brickley (October 4, 2021)

Exhibit Identifier	Docket Entry No.	Description of Exhibit
Debtors, 122	Docket Entry No. 18806-5	Oversight Board Resolution Consent Certifying Submission of the Plan of Adjustment for the Commonwealth, ERS, and PBA (September 26, 2019)
Debtors, 123	Docket Entry No. 18807-1	Oversight Board Resolution Certifying Submission of Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (February 28, 2020)
Debtors, 124	Docket Entry No. 18807-2	Oversight Board Resolution Certifying Submission of Second Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (March 8, 2021)
Debtors, 125	Docket Entry No. 18807-3	Oversight Board Resolution Certifying Submission of Third Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (May 11, 2021)
Debtors, 126	Docket Entry No. 18807-4	Oversight Board Resolution Certifying Submission of Fourth Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (June 29, 2021)
Debtors, 127	Docket Entry No. 18807-5	Oversight Board Resolution Certifying Submission of Fifth Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (July 12, 2021)
Debtors, 128	Docket Entry No. 18807-6	Oversight Board Resolution Certifying Submission of Sixth Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (July 26, 2021)
Debtors, 129	Docket Entry No. 18807-7	Oversight Board Resolution Certifying Submission of Seventh Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (July 30, 2021)
Debtors, 130	Docket Entry No. 18807-8	Best Interests Test Reports for the Commonwealth, ERS, and PBA
Debtors, 131	Docket Entry No. 18807-9	Amended Best Interests Test Report for PBA
Debtors, 132	Docket Entry No. 18807-10	Final Investigative Report, Financial Oversight and Management Board for Puerto Rico, Independent Investigator
Debtors, 133	Docket Entry No. 18807-11	Stipulation and Order between the Governor, AAFAF, and the Oversight Board

Exhibit Identifier	Docket Entry No.	Description of Exhibit
*If a Party files a supplemental Exhibit Cover Sheet, the Party must include the Docket Entry No. of the original exhibit cover sheet in the new filing which must be clearly marked as a "Supplemental" Exhibit Cover Sheet filing.		
Pursuant to Bankruptcy Local Rule 9037-1(a), parties and counsel are solely responsible for redacting the personal identifiers enumerated in Fed. R. Bank. P. 9037(a).		
I, Megan R. Volin, of Proskauer Rose LLP, certify that pursuant to the Exhibit Procedures Order each evidentiary document listed above is at the Docket Entry No. listed above.		